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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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10/086,244

03/01/2002

John S. Brown

P-25,673 USA

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08/22/2008

(SAUL-RSW) PATENT DOCKETING CLERK
IBM Corporation (SAUL-RSW) C/O Saul Ewing LLP
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Harrisburg, PA 17101

EXAMINER

CUFF, MICHAEL A

ART UNIT

PAPER NUMBER

3627

MAIL DATE

DELIVERY MODE

08/22/2008

PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No. 10/086,244	Applicant(s) BROWN ET AL.	
	Examiner Michael Cuff	Art Unit 3627	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 27 July 2007.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-21 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-21 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Claim Rejections - 35 USC § 103

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

Claims 1-21 are rejected under 35 U.S.C. 103(a) as being unpatentable over Arora et al. (2003/0195780) in view of Lewis (6,513,019).

Arora et al. shows all of the limitations of the claims except for specifying an error notification.

Arora et al. shows a computer-based optimization system for financial performance management.

Step 1 - Paragraph [0048] The economic database 250 includes fixed assets to be included in the "what if/optimization" scenario (transaction).

Step 2 - Paragraph [0051] shows providing data elements, which describe things like legal entities, tax rules and jurisdictions that are to be modeled. (The system requires certain data, which qualifies as queries.) Paragraph [0048] shows a regulatory database 248 containing jurisdiction tax laws. (Each tax law has criteria as to what is taxable. The jurisdiction is the location and the category is the type of asset taxable.)

Step 3 – If a fixed asset described above has an applicable tax law, it meets the criteria. The applicable tax calculation (audit) is performed for each applicable location. See the

example in paragraph [0004], which weighs allocations in Nevada versus California.

(This is running data to determine a location.)

Step 4 – The decision of the business entity doing the “what if/optimization” process will assign a location on their tax forms. (In whichever jurisdiction they filed in.)

The reference is silent to error notification.

As for hierarchically order, this is incorporated in tax laws. For example, Nevada does not have state tax. There would be no data required (queries) for state taxes once Nevada was entered.

Lewis teaches a financial consolidation and communication platform. In column 17, lines 23-33, the validation process teaches creating an error message in response to missing data in order that the situation be addressed by the appropriate staff.

Based on the teaching of Lewis, it would have been obvious to one of ordinary skill in the art, at the time the invention was made, to modify the Arora et al. system to incorporate an error notification when data was missing or not matching in order that the situation be addressed by the appropriate operator.

Response to Arguments

Applicant's arguments filed 7/27/07 have been fully considered but they are not persuasive.

Applicant asserts that the provisional application does not support the Arora et al. subject matter used in the rejection. The examiner does not concur. Please read

paragraphs 1-20 of provisional application. While not being verbatim, the disclosure supports the rejection.

Applicant asserts that the prior art “merely discloses the existence of a fixed asset”. The definition of “detect” is “to determine the existence of” (Webster’s). As far as the asset being involved in a transaction, the whole purpose of Arora is to lessen the tax burden of an entity. The examiner is considering the taxable function of the entity to be the broadly recited “transaction”.

Applicant asserts that the prior art has no “queries”. In order for the Arora system to function, it requires certain data. The examiner considers required inputs to be queries.

Applicant asserts that the prior art does not determine the actual location of an asset. The examiner does not see the difference that “actual” makes, but the point is moot because it is not claimed.

Applicant appears to not understand the significance of paragraph 4’s teaching. Paragraph 4 is a generic teaching of allocating (assigning) costs between two subsidiaries of one entity in order to maximize the performance of the entity. One of the “costs” is the cost associate with the fixed assets identified in step 1.

Conclusion

THIS ACTION IS MADE FINAL. Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Michael Cuff whose telephone number is (571) 272-6778. The examiner can normally be reached on 8:00 to 5:30.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on (571) 272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/F. Ryan Zeender/
Supervisory Patent Examiner, Art
Unit 3627

Michael Cuff
October 15, 2007